



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

January 30, 2019

MEMORANDUM

TO: Lieutenant Governor Randy McNally
Speaker of the Senate

Representative Glen Casada
Speaker of the House of Representatives

FROM: Jim Arnette, Director
Division of Local Government Audit

A handwritten signature in black ink, reading "Jim Arnette".

SUBJECT: Water Loss Filing per Section 7-82-401(i) and 68-221-1010 (d)(3),
Tennessee Code Annotated

Beginning in January 2013, the Utility Management Review Board and the Water and Wastewater Financing Board began requiring utility districts, cities and other water systems to use a water loss evaluation tool developed by the American Water Works Association (AWWA). This tool produces a number of performance indicators and calculates a “validity score” based on information entered by system personnel.

The attached spreadsheet presents one of the performance indicators and the validity score for each financial report received between January 1, 2015 and December 31, 2018.

If you have any questions or need additional information, please contact me.

Enclosures:

1. Description of Data
2. Schedule of Water Loss in Tennessee Local Governments

cc: Mr. Justin P. Wilson
Comptroller of the Treasury

Description of Data

Legislative Report Due February 1, 2019

Non-Revenue Water as Percent by Cost of Operating System

Non-Revenue water is defined as:

the cost of water that is produced and/or purchased that does not produce any revenue for the system (non-revenue water). It includes apparent losses, real losses, unbilled meter and unbilled unmetered amounts.

Cost to operate the system is defined as:

the costs for operations, maintenance and any annually incurred costs for long-term upkeep of the system, such as repayment of capital bonds for infrastructure expansion or improvement. Typical costs include employee salaries and benefits, materials, equipment, insurance, fees, administrative costs and all other costs that exist to sustain the drinking water supply. These costs should not include any costs to operate wastewater, biosolids or other systems outside of drinking water.

The performance indicator “non-revenue water as a percent by cost of operating system” is determined by:

- (1) converting the non-revenue water, which is expressed in million gallons, to a monetary amount; and
- (2) calculating the cost to operate the system;
- (3) expressing the monetary cost of non-revenue water as a percentage of the cost to operate the system.

Validity Score

The validity score helps assess the reliability of the data that was used to produce the performance indicator. The maximum validity score is 100. The validity score is calculated based on data entered by system personnel. The input data ranks the reliability of input items based on specific criteria established by the American Water Works Association (AWWA).

Excessive Water Loss

The Utility Management Review Board and the Water and Wastewater Financing Board developed and adopted a phase-in schedule related to the definition of excessive water loss. A water system is deemed to have excessive water loss if it does not comply with the parameters for the applicable year the schedule is submitted.

Validity Score of	65 or less (1/1/2013 to 12/31/2014)
	70 or less (1/1/2015 to 12/31/2016)
	75 or less (1/1/2017 to 12/31/2018)
	80 or less (1/1/2019 to 12/31/2020)

Non-Revenue Water as Percent by Cost of Operating
System of 30% or greater (1/1/2013 to 12/31/2014)
 25% or greater (1/1/2015 to 12/31/2016)
 20% or greater (1/1/2017 to 12/31/2018)
 20% or greater (1/1/2019 to 12/31/2020)

Division of Local Government Audit
Schedule of Water Loss in Tennessee Local Governments
As Reported in Annual Financial Audit Reports for the Fiscal Years Ended 2018, 2017, 2016, and 2015
Received During the Period January 1, 2015 through December 31, 2018

		2018			2017		2016		2015	
		Measurement Indicators			Measurement Indicators		Measurement Indicators		Measurement Indicators	
		Fiscal Year End	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage
Entity Name										
Municipalities										
1	Adamsville	6/30	2.8 %	84 %	9.0 %	84 %	5.6 %	84 %	5.0 %	84 %
2	Alamo	6/30	(1)	(1)	5.4	81	5.3	79	6.9	79
3	Alcoa	6/30	(1)	(1)	5.3	88	3.7	87	4.4	87
4	Alexandria	6/30	27.9	78	22.9	82	34.0	82	9.8	86
5	Algood	6/30	(1)	(1)	(2)	89	10.3	89	8840.3	88
6	Allardt	6/30	23.7	83	19.2	82	18.3	81	17.7	76
7	Ashland City	6/30	(1)	(1)	10.0	86	14.4	83	19.5	79
8	Athens	6/30	9.9	95	8.7	95	6.3	95	7.6	94
9	Atoka	6/30	(1)	(1)	0.8	92	0.8	91	0.8	91
10	Atwood	6/30	10.2	82	7.5	82	6.9	82	15.8	80
11	Bartlett	6/30	3.0	82	3.5	82	5.0	82	(2)	(2)
12	Baxter	6/30	8.8	87	9.1	93	10.6	92	8.3	91
13	Bell Buckle	6/30	5.3	83	8.3	83	7.4	83	3.9	82
14	Bells	6/30	(1)	(1)	4.2	82	8.4	82	15.0	82
15	Benton	6/30	(1)	(1)	7672.3	81	7.9	79	7.9	79
16	Bethel Springs	6/30	(1)	(1)	4.8	82	7.4	82	7.0	84
17	Big Sandy	6/30	(1)	(1)	4.8	82	6.4	82	9.6	82
18	Bluff City	6/30	(1)	(1)	19.7	74	22.5	70	5.8	75
19	Bolivar	6/30	(1)	(1)	5.2	81	3.4	79	2.4	80
20	Bradford	6/30	(1)	(1)	4.5	84	4.2	84	4.6	84
21	Brentwood	6/30	16.5	84	24.4	76	23.0	75	25.7	83
22	Brighton	6/30	(1)	(1)	2.3	83	0.7	91	18.8	78
23	Bristol	6/30	11.2	89	11.7	89	13.6	90	12.9	90
24	Bruceton	6/30	9.2	84	10.3	82	8.4	81	6.6	80
25	Byrdstown	6/30	(1)	(1)	58.8	82	17.6	83	7.2	82
26	Camden	6/30	10.4	82	9.7	85	9.7	85	7.5	84
27	Carthage	6/30	9.4	82	10.0	82	13.7	81	16.3	80
28	Celina	6/30	11.7	81	12.2	80	13.8	79	13.1	72

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<i>Municipalities</i>									
29 Centerville	6/30	14.2 %	85 %	18.8 %	82 %	16.8 %	81 %	20.8 %	82 %
30 Chapel Hill	6/30	(1)	(1)	8.8	80	13.2	71	24.2	60
31 Clarksville	6/30	16.2	88	12.3	88	12.3	88	23.8	88
32 Cleveland	6/30	12.3	82	12.3	82	12.5	82	13.1	82
33 Clifton	6/30	4.4	84	3.4	84	3.4	84	3.3	84
34 Clinton	6/30	4.9	83	5.4	83	4.9	83	3.3	84
35 Collierville	6/30	1.8	78	1.9	80	1.8	76	2.6	76
36 Collinwood	6/30	(1)	(1)	13.5	62	15.3	63	63.7	63
37 Columbia	6/30	0.9	85	0.8	88	0.9	88	1.1	87
38 Cookeville	6/30	11.3	85	11.0	85	12.6	85	11.0	85
39 Copperhill	6/30	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
40 Covington	6/30	(1)	(1)	11.0	83	27.5	82	24.0	82
41 Cowan	6/30	17.5	78	22.3	78	24.7	78	34.2	74
42 Crossville	6/30	(1)	(1)	5.7	88	4.9	86	23.7	88
43 Cumberland City	6/30	4.0	81	9.2	81	4.7	81	10.6	81
44 Cumberland Gap	6/30	(1)	(1)	15.7	84	20.7	79	23.0	78
45 Dandridge	6/30	(1)	(1)	9.7	80	9.3	80	10.3	80
46 Dayton	6/30	(1)	(1)	11.2	90	11.2	90	12.2	90
47 Decatur	6/30	(1)	(1)	10.9	80	7.3	83	7.4	84
48 Decaturville	6/30	2.7	81	10.0	81	10.7	77	7.9	76
49 Decherd	6/30	(1)	(1)	17.7	86	17.8	85	12.7	86
50 Dover	6/30	10.1	83	15.7	83	16.5	82	17.1	80
51 Dresden	6/30	9.1	82	7.0	81	6.8	80	7.9	72
52 Dunlap	6/30	(1)	(1)	1.5	83	1.6	83	1.1	81
53 Dyer	6/30	(1)	(1)	4.2	83	1.8	83	7.3	83
54 Dyersburg	6/30	(1)	(1)	0.6	85	0.5	85	0.5	85
55 Eastview	6/30	(1)	(1)	16.7	82	8.1	82	12.5	82
56 Elizabethton	6/30	17.8	79	14.3	79	15.4	79	17.2	77

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Entity Name										
Municipalities										
57	Englewood	6/30	(1) %	(1) %	25.1 %	84 %	26.3 %	82 %	26.5 %	82 %
58	Erin	6/30	26.1	82	24.5	82	20.3	83	26.3	83
59	Erwin	6/30	6.9	88	6.1	88	5.6	87	5.1	89
60	Estill Springs	6/30	11.1	84	11.5	84	6.1	70	9.3	83
61	Etowah	6/30	11.5	84	13.0	84	12.3	82	11.6	81
62	Fayetteville	6/30	3.4	89	3.7	89	4.8	87	15.6	90
63	Franklin	6/30	16.7	82	15.9	82	15.7	80	16.3	81
64	Friendship	6/30	(1)	(1)	23.5	70	23.1	83	28.8	82
65	Friendsville	6/30	(1)	(1)	11.4	87	11.0	87	9.1	88
66	Gainesboro	6/30	12.5	84	18.1	84	19.6	84	24.4	84
67	Gallatin	6/30	(1)	(1)	9.4	85	9.7	85	8.7	85
68	Gallaway	6/30	9.7	80	10.0	80	8.0	72	7.0	72
69	Gates	6/30	(1)	(1)	4.8	71	(1)	(1)	(1)	(1)
70	Gatlinburg	6/30	15.9	80	17.5	77	13.1	76	9.2	76
71	Germantown	6/30	3.1	82	4.5	82	2.7	82	5.0	79
72	Gibson	6/30	(1)	(1)	(1)	(1)	10.1	81	8.4	79
73	Gleason	6/30	(1)	(1)	7.8	69	7.4	82	10.9	81
74	Grand Junction	6/30	(1)	(1)	9.2	78	11.5	62	11.5	75
75	Graysville	6/30	(1)	(1)	10.2	90	9.3	90	9.1	90
76	Greenbrier	6/30	(1)	(1)	19.5	85	23.5	85	23.3	77
77	Greeneville	6/30	5.9	90	6.0	92	5.9	92	6.0	92
78	Greenfield	6/30	(1)	(1)	9.6	82	8.1	82	17.0	82
79	Halls	6/30	2.1	88	2.5	84	2.3	82	7.4	77
80	Harriman	6/30	15.7	83	17.1	83	19.5	83	18.5	83
81	Henderson	6/30	6.0	85	8.3	84	11.0	84	11.2	71
82	Henning	6/30	(1)	(1)	78.7	43	78.1	48	78.1	48
83	Henry	6/30	11.0	82	15.2	82	7.4	81	12.6	79
84	Hohenwald	6/30	(1)	(1)	7.1	45	23.6	83	25.3	83

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<i>Municipalities</i>												
85 Hollow Rock	6/30	10.7 %	84 %	6.5 %	83 %	4.5 %	82 %	5.6 %	83 %			
86 Hornsby	6/30	(1)	(1)	9.4	82	10.9	82	(2)	82			
87 Humboldt	6/30	5.1	83	4.8	83	3.8	82	3.1	82			
88 Huntingdon	6/30	(1)	(1)	5.4	84	5.9	83	7.5	83			
89 Huntland	6/30	6.0	84	7.7	84	10.3	84	10.6	83			
90 Jamestown	6/30	(1)	(1)	(1)	(1)	5.6	83	3.2	83			
91 Jasper	6/30	(1)	(1)	4.8	76	5.1	78	12.1	73			
92 Jefferson City	6/30	9.1	78	8.9	78	9.1	78	12.7	74			
93 Jellico	6/30	(1)	(1)	5.9	80	8.3	80	12.2	80			
94 Johnson City	6/30	7.8	82	9.2	79	8.9	71	9.0	77			
95 Jonesborough	6/30	6.9	80	6.5	80	9.3	76	11.1	74			
96 Kenton	6/30	(1)	(1)	13.1	74	23.3	74	22.8	71			
97 Kingsport	6/30	5.2	83	6.6	79	8.3	79	9.1	79			
98 Kingston	6/30	7.0	94	7.7	93	7.7	93	6.0	93			
99 Knoxville	6/30	9.9	82	5.5	94	7.2	94	10.2	94			
100 Lafayette	6/30	13.9	78	14.8	78	13.9	72	18.6	72			
101 LaFollette	6/30	4.2	90	3.8	90	3.7	90	4.7	90			
102 LaGrange	6/30	(1)	(1)	3.1	82	4.2	80	4.7	82			
103 Lake City (Rocky Top)	6/30	(1)	(1)	3.5	82	10.0	79	16.0	79			
104 LaVergne	6/30	9.4	78	11.2	78	42.0	79	22.0	79			
105 Lawrenceburg	6/30	16.4	83	15.6	83	15.0	83	10.7	83			
106 Lebanon	6/30	(1)	(1)	19.8	79	22.3	79	23.3	73			
107 Lenoir City	6/30	13.8	82	15.2	81	15.6	81	13.3	77			
108 Lewisburg	6/30	(1)	(1)	20.0	85	11.6	85	8.9	83			
109 Lexington	6/30	5.7	87	9.0	89	8.9	84	6.2	83			
110 Linden	6/30	8.9	79	12.4	81	21.3	81	23.4	77			
111 Livingston	6/30	6.1	77	8.9	77	1.8	76	1.7	77			
112 Lobelville	6/30	5.0	83	6.6	76	8.6	76	9.4	73			

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<i>Municipalities</i>									
113 Loretto	6/30	13.7 %	81 %	9.1 %	81 %	16.4 %	81 %	16.1 %	80 %
114 Loudon	6/30	(1)	(1)	16.9	78	15.8	75	14.1	75
115 Lynnville	6/30	4.2	82	8.1	82	16.0	82	10.9	81
116 Madisonville	6/30	10.5	85	8.6	85	23.8	85	16.8	84
117 Manchester	6/30	13.5	82	4.7	83	3.8	92	11.4	93
118 Martin	6/30	(1)	(1)	7.9	84	9.8	84	10.2	84
119 Mason	6/30	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)
120 Maryville	6/30	4.7	83	3.3	83	4.9	78	5.8	78
121 Maury City	6/30	(1)	(1)	5.7	80	5.6	80	15.1	77
122 Maynardville	6/30	3.2	83	8.5	82	11.7	75	102.2	75
123 McEwen	6/30	(1)	(1)	14.2	82	16.1	78	17.1	75
124 McKenzie	6/30	167.2	80	15.3	80	15.1	77	18.5	75
125 McLemoresville	6/30	(1)	(1)	3.6	83	6.1	70	3.3	73
126 McMinnville	6/30	(1)	(1)	7.4	87	7.7	87	8.2	87
127 Memphis	6/30	2.3	77	2.7	76	2.1	76	2.6	73
128 Michie	6/30	(1)	(1)	8.6	83	6.5	78	6.8	78
129 Middleton	6/30	1.3	83	5.2	83	1.7	85	7.6	83
130 Milan	6/30	6.7	84	15.1	94	18.9	94	7.8	94
131 Millington	6/30	7.7	82	6.6	65	6.1	80	5.2	79
132 Monteagle	6/30	(1)	(1)	12.3	82	9.4	82	5.3	75
133 Monterey	6/30	13.7	82	21.1	82	19.8	82	48.5	82
134 Morristown	6/30	6.1	89	6.6	89	5.1	89	3.5	89
135 Moscow	6/30	(1)	(1)	16.3	78	16.5	78	14.7	80
136 Mosheim	6/30	5.4	83	5.3	86	11.7	86	6.7	80
137 Mount Pleasant	6/30	8.3	78	7.8	67	9.8	71	7.7	74
138 Mountain City	6/30	(1)	(1)	6.5	77	9.9	77	11.9	73
139 Munford	6/30	4.0	85	4.0	82	22.6	79	17.7	74
140 Murfreesboro	6/30	6.6	83	7.9	82	9.6	82	10.0	81

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<i>Municipalities</i>									
141 New Johnsonville	6/30	(1) %	(1) %	4.6 %	83 %	4.8 %	83 %	6.6 %	83 %
142 Newbern	6/30	(1)	(1)	11.8	80	11.6	80	12.2	80
143 Newport	6/30	4.7	79	22.5	80	23.1	80	24.0	80
144 Niota	6/30	(1)	(1)	17.4	79	30.5	74	32.2	76
145 Norris	6/30	10.3	85	9.4	84	10.9	84	11.6	85
146 Oak Ridge	6/30	8.6	80	12.3	76	7.9	76	8.5	74
147 Oakland	6/30	(1)	(1)	3.1	79	6.8	77	8.1	77
148 Obion	6/30	(1)	(1)	4.1	83	12.2	83	14.2	83
149 Oliver Springs	6/30	(1)	(1)	8.4	77	8.4	77	12.7	77
150 Oneida	6/30	11.4	89	7.7	89	9.4	89	6.1	89
151 Paris	6/30	7.0	80	12.3	80	13.1	80	8.7	77
152 Parsons	6/30	9.5	84	22.4	86	22.9	86	9.2	85
153 Petersburg	6/30	2.5	84	3.7	84	6.7	84	5.5	78
154 Pigeon Forge	6/30	10.3	80	8.9	80	10.3	80	11.1	80
155 Pikeville	6/30	11.2	81	16.6	81	23.0	82	14.5	82
156 Piperton	6/30	5.3	84	2.9	84	5.7	84	5.7	84
157 Portland	6/30	12.8	85	11.0	85	10.8	85	10.5	85
158 Pulaski	6/30	(1)	(1)	13.0	82	11.4	72	10.5	79
159 Puryear	6/30	7.6	82	5.9	82	7.6	82	7.6	77
160 Ramer	6/30	(1)	(1)	77.9	82	20.4	83	15.3	83
161 Red Boiling Springs	6/30	19.7	83	22.2	84	1.8	83	2.4	83
162 Ridgely	6/30	7.0	81	6.3	81	6.4	78	7.6	78
163 Ripley	6/30	9.1	81	7.2	76	8.2	76	7.4	73
164 Rockwood	6/30	(1)	(1)	15.7	77	14.3	77	13.8	76
165 Rogersville	6/30	(1)	(1)	3.4	78	(2)	(2)	0.9	77
166 Rossville	6/30	(1)	(1)	4.7	77	6.2	84	3.9	81
167 Rutherford	6/30	(1)	(1)	5.3	81	7.4	81	5.4	78
168 Rutledge	6/30	(1)	(1)	9.2	83	9.2	83	15.2	82

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Municipalities									
169 Saint Joseph	6/30	12.9 %	81 %	9.4 %	81 %	8.1 %	81 %	22.9 %	81 %
170 Sardis	6/30	1.4	77	37.4	77	21.0	77	40.7	77
171 Savannah	6/30	(1)	(1)	7.4	82	8.4	79	7.3	79
172 Scotts Hill	6/30	(1)	(1)	5.4	82	6.7	81	10.5	81
173 Selmer	6/30	(1)	(1)	3.8	69	7.1	83	9.0	83
174 Sevierville	6/30	0.9	84	2.1	86	2.4	86	6.0	86
175 Sharon	6/30	(1)	(1)	10.2	83	13.4	83	12.4	83
176 Shelbyville	6/30	23.0	83	22.2	83	19.3	83	24.6	83
177 Signal Mountain	6/30	18.1	84	13902.2	84	13.5	84	14.9	84
178 Smithville	6/30	13.3	81	11.9	71	15.3	71	30.1	85
179 Smyrna	6/30	18.4	93	22.0	92	20.8	92	10.1	92
180 Somerville	6/30	(1)	(1)	2.8	82	4.3	83	15.3	82
181 South Fulton	6/30	(1)	(1)	4.2	85	4.8	85	3.3	70
182 South Pittsburg	6/30	(1)	(1)	0.5	79	1.4	83	1.6	82
183 Sparta	6/30	2.1	81	5.9	89	2.2	81	2.7	81
184 Spencer	6/30	11.9	81	12.4	82	9.6	83	11.7	82
185 Spring City	6/30	(1)	(1)	5.9	89	5.5	82	7.5	82
186 Spring Hill	6/30	6.4	90	3.8	90	4.1	90	18.2	86
187 Springfield	6/30	10.5	76	10.2	76	9.8	75	10.6	70
188 Stanton	6/30	(1)	(1)	19.6	83	6.4	84	6.7	84
189 Sweetwater	6/30	8.2	81	6.4	81	8.0	80	44.4	81
190 Tellico Plains	6/30	(1)	(1)	1.0	86	7.6	85	10.0	87
191 Tennessee Ridge	6/30	5.1	80	7.5	79	3.4	80	3.6	78
192 Tiptonville	6/30	6.3	82	4.7	79	8.1	58	11.2	58
193 Toone	6/30	(1)	(1)	(1)	(1)	(1)	(1)	14.0	71
194 Tracy City	6/30	(1)	(1)	5.0	77	6.1	76	6.8	76
195 Trenton	6/30	7.2	82	5.8	82	6.5	82	7.0	82
196 Trezevant	6/30	(1)	(1)	16.4	82	12.8	84	9.0	82

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		Fiscal Year End	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage
Municipalities										
197	Trimble	6/30	8.6 %	76 %	8.1 %	77 %	2.9 %	78 %	7.1 %	75 %
198	Troy	6/30	(1)	(1)	(1)	(1)	10.4	82	13.3	81
199	Tullahoma	6/30	(1)	(1)	7.6	87	8.1	87	8.7	86
200	Union City	6/30	(1)	(1)	6.2	81	5.1	81	3.8	81
201	Vanleer	6/30	4.8	84	4.7	84	11.0	73	6.6	83
202	Wartrace	6/30	30.6	81	18.7	81	10.2	81	73.2	81
203	Watertown	6/30	9.6	84	4.3	84	5.1	84	10.9	84
204	Waverly	6/30	(1)	(1)	15.7	77	18.6	77	9.8	77
205	Waynesboro	6/30	(1)	(1)	3.0	81	12.3	81	10.9	81
206	Westmoreland	6/30	27.6	83	25.3	83	20.1	82	21.5	82
207	White Pine	6/30	(1)	(1)	2.2	83	2.7	83	3.5	72
208	Whiteville	6/30	5.5	89	6.0	83	9.8	83	18.4	83
209	Winchester	6/30	(1)	(1)	15	85	15.6	85.0	13.9	85.0
210	Woodbury	6/30	17.9	83	12.5	83	15.4	86	23.6	82
Utility Districts										
1	Alpha-Talbott Utility District	6/30	10.3 %	82 %	12.2 %	82 %	(5) %	(5) %	12.2 %	83 %
2	Arthur-Shawnee Utility District	6/30	8.9	79	9.3	78	8.8	75	10.2	71
3	Bangham Utility District	5/31	13.4	84	14.7	83	12.0	83	17.2	80
4	Bean Station Utility District	8/31	(1)	(1)	10.1	82	14.5	82	9.8	82
5	Bedford County Utility District	6/30	8.7	82	8.5	82	8.1	82	9.5	80
6	Belvidere Rural Utility District	9/30	(1)	(1)	13.7	81	21.1	83	22.6	83
7	Big Creek Utility District	2/28	4.8	82	5.3	86	5.6	87	6.6	83
8	Bloomingdale Utility District	6/30	(1)	(1)	2.7	84	10.1	85	4.4	88
9	Blountville Utility District	6/30	9.9	87	10.6	87	10.1	85	7.4	83
10	Bon Aqua-Lyles Utility District	8/31	(1)	(1)	10.4	87	10.2	86	8.1	87

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Utility Districts									
11 Bon De Croft Utility District	6/30	11.0 %	88 %	5.9 %	88 %	7.3 %	87 %	10.2 %	82 %
12 Bristol-Bluff City Suburban Utility District	7/31	(1)	(1)	(1)	(1)	3.8	81	4.2	80
13 Brownlow Utility District	6/30	1.9	84	1.4	84	1.0	84	2.0	84
14 Cagle-Fredonia Utility District	12/31	(1)	(1)	8.2	79	10.8	79	19.1	79
15 Calhoun-Charleston Utility District	9/30	(1)	(1)	11.1	80	10.6	80	13.3	80
16 Carderview Utility District	6/30	2.8	85	2.2	80	0.1	78	4.2	71
17 Castalian Springs-Bethpage Utility District	8/31	15.4	88	14.8	88	15.9	85	15.5	84
18 Cedar Grove Utility District	6/30	7.2	82	5.2	82	4.4	82	8.2	80
19 Center Grove-Winchester Springs Utility District	9/30	(1)	(1)	5.4	86	7.5	86	4.8	84
20 Chanute Pall Mall Utility District	6/30	14.2	85	14.1	85	13.4	85	3.6	81
21 Cherokee Hills Utility District	12/31	(1)	(1)	(2)	(2)	(2)	(2)	6.0	61
22 Chuckey Utility District	6/30	(1)	(1)	17.8	82	15.4	82	23.3	83
23 Claiborne County Utility District	7/31	12.7	86	10.9	83	12.5	82	12.6	82
24 Clarksburg Utility District	12/31	(1)	(1)	5.0	82	5.4	79	9.7	79
25 Clearfork Utility District	12/31	(1)	(1)	7.9	77	12.2	78	9.2	78
26 Cold Springs Utility District	8/31	(1)	(1)	6.7	83	5.9	83	4.2	81
27 Consolidated Utility District of Rutherford County	9/30	1.8	84	2.2	80	2.5	78	2.6	78
28 Cookeville Boat Dock Road Utility District	12/31	(1)	(1)	9.7	84	26.0	84	23.3	84
29 Copper Basin Utility District	6/30	13.0	80	9.1	83	11.1	83	7.2	82
30 Cordell Hull Utility District	12/31	(1)	(1)	8.3	86	8.3	76	11.2	86
31 County Wide Utility District	12/31	(1)	(1)	(1)	(1)	7.1	81	8.4	81
32 Crab Orchard Utility District	12/31	(1)	(1)	5.2	82	6.8	78	0.8	78
33 Crockett Mills Utility District	12/31	(1)	(1)	9.9	81	7.9	81	1.1	79
34 Cross Anchor Utility District	6/30	13.6	84	15.4	84	16.6	83	20.9	86
35 Cumberland Heights Utility District	7/31	8.1	85	8.5	85	8.1	85	8.0	85
36 Cumberland Utility District of Roane and Morgan Counties	9/30	(1)	(1)	12.0	92	18.3	92	15.6	92
37 Cunningham Utility District	12/31	(1)	(1)	8.9	88	9.9	79	7.0	91
38 Dekalb Utility District	6/30	4.6	86	14.0	86	12.2	85	14.7	85

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<i>Utility Districts</i>									
39 Dewhite Utility District	12/31	(1) %	(1) %	17.4 %	84 %	15.3 %	84 %	13.4 %	84 %
40 Double Springs Utility District	4/30	18.2	87	10.9	87	12.0	87	11.6	87
41 Dry Run Utility District	9/30	(1)	(1)	12.2	75	10.3	75	12.4	75
42 Dyersburg Suburban Utility District	1/31	(1)	(1)	8.9	82	8.8	80	9.8	80
43 East Fork Utility District	12/31	(1)	(1)	16.6	77	6.8	78	15.5	87
44 East Montgomery Utility District	6/30	10.9	92	8.0	88	(5)	(5)	8.9	91
45 East Sevier County Utility District	6/30	(1)	(1)	6	61	(1)	(1)	5.6	75
46 Eastside Utility District	10/31	9.0	84	16.9	81	11.7	81	17.4	81
47 Fairview Utility District	12/31	(1)	(1)	4.7	83	5.2	81	3.9	81
48 Fall Creek Falls Utility District	12/31	(1)	(1)	13.1	82	13.9	78	11.6	71
49 Fall River Utility District	12/31	(1)	(1)	4.1	85	4.4	85	10554.3	88
50 Fentress County Utility District	6/30	23.4	83	20.0	83	20.6	83	1.5	80
51 First Utility District of Carter County	10/31	(1)	(1)	6.7	89	5.5	89	5.0	89
52 First Utility District of Hardin County	3/31	17.8	87	19.4	87	15.7	87	15.8	87
53 First Utility District of Hawkins County	6/30	(1)	(1)	13.4	80	11.5	80	13.6	80
54 First Utility District of Knox County	12/31	(1)	(1)	4.7	87	4.5	86	4.3	88
55 First Utility District of Tipton County	12/31	(1)	(1)	(1)	(1)	3.0	82	3.7	81
56 Gibson County Municipal Water District	11/30	(1)	(1)	9.8	78	8.3	78	8.7	78
57 Gladeville Utility District	12/31	(1)	(1)	6.5	84	7.5	81	6.9	79
58 Glen Hills Utility District	6/30	11.1	80	8.3	80	7.0	80	5.0	80
59 Grandview Utility District	12/31	(1)	(1)	20.8	82	21.8	82	19.1	82
60 Griffith Creek Utility District	12/31	(1)	(1)	13.8	78	17.7	85	11.4	79
61 H.B. and T.S. Utility District	9/30	(1)	(1)	9.3	85	9.1	85	9.8	86
62 Hallsdale-Powell Utility District	3/31	9.9	78	10.6	77	16.8	74	11.9	72
63 Hampton Utility District	11/30	10.2	82	11.4	82	15.5	82	16.5	82
64 Harbor Utility District	6/30	(1)	(1)	7.5	80	7.5	80	16.0	70
65 Harpeth Valley Utility District	12/31	(1)	(1)	3.7	86	4.2	77	3.3	77
66 Haywood County Utility District	6/30	(1)	(1)	8.1	84	10.0	84	11.5	84

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<i>Utility Districts</i>									
67 Hendersonville Utility District	6/30	9.1 %	94 %	7.7 %	94 %	6.6 %	94 %	6.9 %	94 %
68 Hillsville Utility District	12/31	(1)	(1)	7.0	77	7.1	77	6.3	77
69 Hixson Utility District	4/30	5.9	86	9.3	84	15.1	83	10.5	85
70 Holston Utility District	2/28	14.8	76	13.3	80	16.4	89	48.2	90
71 Hornbeak Utility District	4/30	4.3	83	4.7	83	2.8	82	2.3	81
72 Huntsville Utility District	8/31	7.1	85	6.3	82	6.3	82	5.0	82
73 Intermont Utility District	12/31	(1)	(1)	17.6	84	11.0	84	8.1	84
74 Iron City Utility District	12/31	(1)	(1)	27.4	76	27.0	75	12.1	81
75 Jackson County Utility District	12/31	(1)	(1)	18.4	83	17.1	83	16.5	78
76 Knox-Chapman Utility District	2/28	6.7	83	9.5	82	9.5	82	10.3	81
77 Laguardo Utility District	12/31	(1)	(1)	3.1	84	3.6	83	4.9	82
78 Lakeview Utility District	12/31	(1)	(1)	4.9	78	4.5	77	4.2	77
79 Leoma Utility District	12/31	(1)	(1)	8.7	80	8.9	80	9.2	80
80 Lone Oak Utility District	12/31	(1)	(1)	50.9	85	14.2	85	6.0	85
81 Luttrell-Blaine-Corryton Utility District	7/31	6.2	86	7.5	86	5.6	86	7.1	87
82 Madison Utility District of Davidson County	6/30	0.4	94	0.4	94	0.3	94	27.5	94
83 Mallory Valley Utility District	9/30	(1)	(1)	5.8	95	5.8	96	6.2	94
84 Martel Utility District	12/31	(1)	(1)	4.8	86	7.4	86	5.5	86
85 Mid-Hawkins County Utility District	6/30	7.5	82	3.9	76	4.0	76	4.2	76
86 Milcrofton Utility District	9/30	(1)	(1)	8.4	95	6.4	95	7.6	95
87 Minor Hill Utility District	12/31	(1)	(1)	18.4	80	20.5	74	17.5	74
88 Mooresburg Utility District	12/31	(1)	(1)	11.8	87	15.9	81	11.7	81
89 New Canton Utility District	12/31	(1)	(1)	19.7	81	20.8	81	20.1	81
90 New Market Utility District	12/31	(1)	(1)	13.9	86	10.9	79	11.4	75
91 Nolensville-College Grove Utility District	9/30	(1)	(1)	6	90	5.8	90	5.7	90
92 North Overton Utility District	5/31	12.2	90	9.4	90	11.1	87	10.0	84
93 North Stewart Utility District	5/31	16.1	85	12.2	85	12.5	84	14.0	84

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<i>Utility Districts</i>									
94 North Utility District of Decatur & Benton Counties	3/31	4.5 %	83 %	5.3 %	83 %	8.4 %	84 %	7.2 %	84 %
95 North Utility District of Rhea County	9/30	(1)	(1)	8.8	83	7.9	81	6.8	81
96 North West Utility District	8/31	5.2	88	8.7	86	6.6	86	4.9	86
97 Northeast Henry County Public Utility District	6/30	(1)	(1)	3.6	80	4.1	80	5.5	71
98 Northeast Knox Utility District	1/31	2.5	83	2.6	83	3.0	83	2.8	82
99 Northeast Lawrence Utility District	12/31	(1)	(1)	4.8	85	6.7	85	13533.2	86
100 Northwest Clay Utility District	8/31	(1)	(1)	9.3	79	12.5	78	6.7	76
101 Northwest Dyersburg Utility District	6/30	5.6	83	6.3	83	5.7	81	5.4	81
102 Northwest Henry Utility District	6/30	(1)	(1)	12.1	82	14.2	82	14.9	80
103 Ocoee Utility District	6/30	5.4	90	5807.6	90	3.2	85	4.4	88
104 O'Connor Utility District	12/31	(1)	(1)	15.4	84	17.6	82	21.7	82
105 Old Gainesboro Road Utility District	12/31	(1)	(1)	7.6	89	9.5	89	13.3	89
106 Old Knoxville Highway Utility District	6/30	(1)	(1)	14.2	76	8.5	76	6.4	76
107 Perryville Utility District	12/31	(1)	(1)	16.7	78	16.6	80	24.5	71
108 Persia Utility District	12/31	(1)	(1)	50.6	91	12.2	90	11.2	93
109 Plateau Utility District	6/30	8.0	82	8.1	82	9.8	82	7.6	82
110 Pleasant View Utility District	11/30	(1)	(1)	10.9	87	10.1	86	11.6	78
111 Poplar Grove Utility District	6/30	2.2	93	3.2	93	4.1	89	3.9	86
112 Quebeck-Walling Utility District	12/31	(1)	(1)	11.5	84	14.5	84	10.2	82
113 Reelfoot Utility District	6/30	4.3	83	5.4	80	16.5	72	4.4	71
114 Riceville Utility District	6/30	7.6	85	6.0	85	7.4	85	6.4	82
115 River Road Utility District	6/30	7.3	86	5.5	86	2.8	96	18.1	94
116 Roan Mountain Utility District	3/31	4.8	89	4.8	89	4.7	89	24.0	89
117 Roane Central Utility District	6/30	(1)	(1)	18.8	85	19.3	85	20.7	85
118 Russellville-Whitesburg Utility District	6/30	10.8	85	7.4	90	6.8	92	11.0	91
119 Saltillo Utility District	10/31	(1)	(1)	4.4	83	5.4	83	4.2	69
120 Samburg Utility District	1/31	(1)	(1)	15.9	83	19.4	80	23.7	72
121 Savannah Valley Utility District	4/30	6.3	90	17.8	92	9.3	93	10.3	93

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<i>Utility Districts</i>									
122 Second South Cheatham Utility District	7/31	3.9 %	87 %	3.7 %	87 %	4.2 %	86 %	4.5 %	88 %
123 Sewanee Utility District	12/31	(1)	(1)	6.9	84	5.9	84	5.6	83
124 Shady Grove Utility District	9/30	(1)	(1)	14.3	87	12.5	87	12.0	88
125 Siam Utility District	1/31	8.0	81	6.5	81	4.4	81	5.0	81
126 Smith Utility District	12/31	(1)	(1)	3.7	91	3.7	88	3.7	85
127 Sneedville Utility District	3/31	9.7	80	10.8	76	7.4	76	6.2	76
128 South Blount Utility District	6/30	2.4	92	2.2	92	2.2	92	2.1	93
129 South Bristol-Weaver Pike Utility District	11/30	(1)	(1)	1.6	76	4.8	81	7.7	81
130 South Cumberland Utility District	12/31	(1)	(1)	8.6	89	9.8	83	9.3	90
131 South Elizabethton Utility District	2/28	27.8	84	14.0	89	14.5	84	15.5	83
132 South Giles Utility District	12/31	(1)	(1)	14.6	81	12.2	81	12.8	79
133 South Side Utility District	12/31	(1)	(1)	8.4	86	10.3	85	7.8	84
134 Spring Creek Utility District of Hardeman County	6/30	5.4	84	5.6	70	8.8	70	10.3	70
135 Springville Utility District	12/31	(1)	(1)	1.1	85	1.3	85	0.8	86
136 Summertown Utility District	6/30	(1)	(1)	8.2	80	18.0	75	20.0	75
137 Surgoinsville Utility District	4/30	(1)	(1)	11.0	82	7.9	80	13.4	72
138 Sylvia Tennessee City Pond Utility District	12/31	7.9	83	(5)	(5)	9.7	83	9.8	84
139 Tarpley Shop Utility District	6/30	11.1	85	6.0	85	9.4	85	10.8	84
140 Tuckaleechee Utility District	6/30	16.9	84	20.8	84	14.1	75	23.0	84
141 Twenty Five Utility District	12/31	(1)	(1)	8.8	89	5.1	89	12.2	84
142 Unicoi Water Utility District	9/30	13.9	83	16.9	83	15.9	83	22.3	83
143 Union Fork-Bakewell Utility District	6/30	5.5	88	4.1	85	5.4	85	3.9	86
144 Walden's Ridge Utility District	8/31	5.2	94	3.4	94	4.1	94	1.2	89
145 Warren County Utility District	6/30	3.8	84	4.5	85	3.4	85	4.9	92
146 Watts Bar Utility District	9/30	(1)	(1)	5.4	88	5.7	89	4.8	89
147 Webb Creek Utility District	12/31	(1)	(1)	4.4	85	2.8	85	3.1	85
148 West Cumberland Utility District	6/30	13.9	88	12.8	88	16.2	88	13.0	88
149 West Knox Utility District	6/30	7.5	87	8.4	87	7.7	87	5.5	87

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Schedule of Water Loss in Tennessee Local Governments
As Reported in Annual Financial Audit Reports for the Fiscal Years Ended 2018, 2017, 2016, and 2015
Received During the Period January 1, 2015 through December 31, 2018

		2018			2017		2016		2015	
		Measurement Indicators			Measurement Indicators		Measurement Indicators		Measurement Indicators	
		Fiscal Year End	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage
Entity Name										
Utility Districts										
150	West Overton Utility District	12/31	(1) %	(1) %	18.1 %	89 %	15.5 %	88 %	15.0 %	88 %
151	West Point Utility District	12/31	(1)	(1)	5.4	83	4.8	83	1.9	83
152	West Stewart Utility District of Stewart County	6/30	3.7	77	2.7	76	2.0	72	3.3	52
153	West Warren-Viola Utility District	12/31	(1)	(1)	9.0	88	5.6	88	5.5	88
154	West Wilson Utility District	5/31	3.1	83	3.5	83	3.0	83	2.6	83
155	White House Utility District	12/31	(1)	(1)	11.9	92	13.0	92	17.6	92
156	Witt Utility District	9/30	(1)	(1)	5.2	92	5.8	92	5.7	90
157	Woodlawn Utility District	12/31	(1)	(1)	13.9	88	8.8	87	15.8	86
Counties										
1	Hartsville-Trousdale County	6/30	(1) %	(1) %	17.3 %	76 %	22.1 %	72 %	35.5 %	67 %
2	Lincoln County Board of Public Utilities	6/30	9.6	80	13.4	77	16.1	77	19.0	75
3	Sevier County Public Utility Fund	6/30	(1)	(1)	15.6	91	28.5	90	0.3	90
4	Wayne County Public Utility Fund	6/30	(1)	(1)	-9.7	59	8.2	30	(1)	(1)
Metropolitan Governments										
1	Metro Lynchburg-Moore County	6/30	(1) %	(1) %	10.1 %	83 %	4.7 %	80 %	7.2 %	77 %
2	Metro Nashville-Davidson County	6/30	7.0	77	8.7	81	10.6	82	11.3	82
Other Governmental Entities										
1	Adams-Cedar Hill Water System	6/30	11.7 %	81 %	7.5 %	87 %	7.8 %	87 %	10.5 %	87 %
2	Anderson County Water Authority	6/30	30.0	83	5.7	83	6.0	83	3.7	83
3	Brownsville Energy Authority	6/30	6.7	83	7.8	83	7.0	83	6.9	83
4	Caryville-Jacksboro Utility Commission	6/30	2.9	97	2.3	97	2.3	94	3.7	94
5	Cunningham-East Montgomery Water Treatment	12/31	(1)	(1)	0.0	99	0.0	99	0.0	99
6	Dowelltown-Liberty Waterworks	6/30	17.0	81	20.6	81	28.5	81	23.2	84
7	Duck River Utility Commission	6/30	0.9	96	0.6	97	1.5	99	0.0	91
8	Hiwassee Utilities Commission	6/30	(1)	(1)	1.2	93	3.0	93	3.5	93
9	Jackson Energy Authority	6/30	(1)	(1)	12.2	83	6.0	89	4.0	91

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Entity Name	2018			2017		2016		2015	
	Measurement Indicators			Measurement Indicators		Measurement Indicators		Measurement Indicators	
	Fiscal Year End	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage
<i>Other Governmental Entities</i>									
10 Lauderdale County Water System	6/30	6.4 %	83 %	7.0 %	80 %	12.2 %	68 %	13.2 %	65 %
11 Marshall County Board of Public Utilities	6/30	(1)	(1)	13.7	76	7.7	71	9.2	72
12 Maury County Board of Public Utilities	6/30	9.8	83	11.7	82	11.2	79	11.7	76
13 Tellico Area Services System	6/30	(1)	(1)	3.5	94	3.5	91	4.2	91
14 Watauga River Regional Water Authority	6/30	0.3	82	0.6	82	0.7	82	0.8	82
15 Water Authority of Dickson County	6/30	(1)	(1)	11.6	84	12.5	84	10.6	84
16 Wilson County Water & Wastewater Authority	6/30	(1)	(1)	6.3	85	6.2	85	5.7	86

Footnotes:

- (1) As of December 31, 2018, the annual financial audit report had not been filed with our office.
- (2) The schedule of water loss was incomplete, illegible, inaccurate, in an old format, or not included in the local government's annual financial audit report; therefore, the indicators are not available for this year.
- (3) A border of a single line indicates that the water system was referred due to technical issues as described in footnote (2).
- (4) A border of a double line indicates the water system was referred due to either the validity score and/or the non-revenue water as a percent by cost of operating system exceeding the parameters set by the board.
- (5) The entity has changed the fiscal year end from December 31 to June 30. Therefore, the following year financial audit report reflects an 18-month audit.